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coupled with the language on page 7 of the amendment saying that that determination is final unless there is a showing that a change in method, and here I think a word was actually left out, mostly clearly reflects the use in the land subclass, would effectively lock that decision in. I'm not sure who could protest that decision if...or who would bring that issue and where you would consider that issue to go to. I'm assuming that if the issue was raised by the appropriate party that it would go eventually to the county board and then perhaps to TERC if the review was continued. But who is...who could raise that issue that the county assessor has made an improper determination of the method in one of the land class categories? There are provisions in the amendment for an additional deduction against costs. You'll find that on page 6. It begins at line 10 and goes through line 18. It is what is characterized as a reserve for replacement. I would tend to think of that in the context of depreciation. There is not a...there isn't a rate specified; perhaps that's intentional. I'm curious about how the rate is to be set; who is to do the setting. For example, many of the items that are listed there we would normally amortize or depreciate their cost over a 20- or even a 30-year period of time, if that is contemplated, or whether that is supposed to be simply a gross number that is applicable to everyone. I take it that the provision attempts to make a distinguishment between types of property that would be taxed as personal property, because those are the kinds of...

SENATOR CUDABACK: One minute.

SENATOR WICKERSHAM: ...irrigation equipment, such as pumps, gearheads, motors, side-roll, center-pivot sprinklers. If we are to make a distinction between what are essentially real property improvements, what are essentially personal property, we are to make a deduction for what I would characterize as real property improvements but we are not to make a deduction for personal property. I'm wondering if we can state the rationale for that distinction. It might become important later on. And, as I read the amendment, it also makes a change in the way we would currently tax or determine the value for farm sites. And if, Senator Coordsen, if that isn't too long a list, I'd appreciate your comments on those additional issues in the